IN THE CLAIMS

Please amend the claims as follows:

Claims 1-7 (Canceled).

Claim 8 (New): A skin separation and decellularization method comprising a step of freeze thawing harvested skin and then separating the skin into epidermis and dermis by a treatment with hypertonic saline, and a step of washing the separated dermis.

Claim 9 (New): An acellular dermal matrix that has been separated and decellularized by a step of freeze thawing harvested skin and then separating the skin into epidermis and dermis by a treatment with hypertonic saline, and a step of washing the separated dermis.

Claim 10 (New): A method for producing an acellular dermal matrix, the method comprising a step of freeze thawing harvested skin and then separating the skin into epidermis and dermis by a treatment with hypertonic saline, and a step of washing the separated dermis.

Claim 11 (New): The acellular dermal matrix according to Claim 9, wherein human skin is used as a starting material.

Claim 12 (New): The acellular dermal matrix according to Claim 9, wherein porcine skin is used as a starting material.

Claim 13 (New): A composite cultured skin comprising the acellular dermal matrix according to claim 9 as a scaffold.

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Claim 14 (New): A composite cultured epithelium comprising the acellular dermal matrix according to claim 9 as a scaffold.